(2) Messrs. Venkatasami Beddi and Venkataramappa. Srinivaspur Taluk; Seenappa and Nanje Gowda of Krishnarajpete Taluk.

(2) When demand notice is issued for the land revenue arrears due, a fee of 8 annas is levied for arrears above 5 rupees. While the raiyat is unable to pay up the arrears itself, it is very hard to call upon him to pay this additional sum. A fee of 4 annas was being recovered formerly irrespective of the amount of arrears. The old practice may be revived and the higher rate reduced.

(3) Mr. Chennakesava Setti, Hassan Taluk.

(3) The rate of notice fees is 4 annas for 5 rupees and below and 8 annas above that sum. This may be changed into 4 annas for arrears of revenue within 20 rupees and 8 annas for sums above 20 rupees.

Messrs. K. Ramanuj Iengar, Gubbi Taluk; Seenappa, Krishnarajpete Taluk, and M. K. Krishna Murti Rao, Magadi Taluk.

(4) The fee for the demand notice has been raised from 4 to 8 annas. Fees are levied whether the processes are executed or not. It is requested that orders may be passed to levy the fees in future only when process-servers are entertained.

Mr. Kesava Iyengar said that the notice fee should be recovered only in cases where the notice is served, and not merely after it is issued. Before, making any attempt to recover the kandayam, shanbhogs cause their notices to be issued unnecessarily, and in the case of poor persons it is a great hardship as the notice fee is high, being 8 annas in case of arrears exceeding 5 rupees. Under the existing rules only Deputy Commissioners and Assistant Commissioners are empowered to excuse the fee in special cases. It is very difficult to apply to these officers in all cases, and this power may be given to Amildars. Mr. Anniah Pandit wanted this power to be given to Amildars, as even in the case of respectable people they will not care to apply for remission of small amounts to the Deputy Commissioners.

Mr. Lingegowda, patel, said that if the fee be abolished the recovery of kandayam would become difficult, as it would tend to encourage defaulters to postpone the payment of their dues.

Reply of Government.—No change is necessary in the existing practice.

SUBJECT No. 68.

Removal of process peons.

Mr. H. C. Subba Rao, Hunsur Taluk.

Summary of discussion.—The practice obtains at present in all the taluks of appointing process peons for service of notice, etc., during the collection season. This has caused only confusion without any corresponding advantage to Government. The shanbhog may be entrusted with this work under the supervision of the shekdar so far as the villages forming his charge are concerned. This arrangement will obviate all unnecessary correspondence and give rise to no complaint.

Reply of Government.- No change is necessary. Where the number of processes to be served is large, it is not pos-

sible to get them served through the shanbhog or patel. When they are few, this is done, as far as possible.

SUBJECT No. 69.

Abolition of the Special Notice Register Fee.

Messrs. G.Tirunarna Iengar, Venkatarmaiya and Padmarajaiya, Channarayapatna Taluk.

Summary of discussion.—According to present rules persons having interest in any khate have to get their names entered in the Special Notice Register paying fees therefor. As this is a hardship to poor raiyats, the fees may be abolished. This fee is in some places required to be paid every year and in others once in five years. This is unjust.

Reply of Government.—The fee is not high; and when the Revenue Rules were amended, this privilege was considered a very valuable one and as giving a very important security. The rules do not require that the fee should be paid every year or once in five years. If in any district such a practice exists, it is wrong and may be brought to the notice of the Revenue Commissioner, who will issue the necessary orders on the subject.

SUBJECT No. 70.

Remission of irrigation cess.

Messrs. Nadig Guru Rao and Halasiddappa, Kumsi Sub-Taluk.

Summary of discussion.—It is requested that the irrigation cess now levied on lands in which wet crops are grown without the assistance of Government water but which depend only on rain water or upon wells sunk at the cost of private individuals, may be remitted.

Reply of Government.—No cess is levied on lands under private irrigation wells. In the case of wet lands it is difficult to decide which of them are directly and which are indirectly benefited by works of irrigation, and which are absolutely independent of them. So it is not possible to exempt lands said to have been cultivated by the aid purely of rainfall. Any inequality will be removed as much as possible by the gradual construction and improvement of works of irrigation.

SUBJECT No. 71.

Abolition of the Hulbanni tax.

Messrs. (1) Maganahalli Sangappa, Davangere, Inamdar Madappa, Mysore Taluk, Chendrasekharaiya and Gundappa, Nagamangala Taluk; (1 & 2) K. Shamiengar, Channagiri Taluk.

Summary of discussion.—(1) The livelihood of raiyats and the revenue of Government depend upon the well-being of the cattle. The remission of the *Hulbanni* tax is quite desirable. The loss accruing thereby will be trifling and will be more than compensated by the benefits derived by the raiyats.

(2) Formerly a fixed amount of *Hulbanni* used to be debited to the name of the patel, who in his turn would distribute the amount among the raiyats of the village. The best portion of the pasture land used to be allotted for the grazing of plough cattle, the second sort of pasture land for cows, etc., and the land on which inferior kinds of grass grow, for the use of sheep and goats. Now the amount of *Hulbanni* is fixed with regard to the circumstances of each village and is distributed among the villagers proportion-